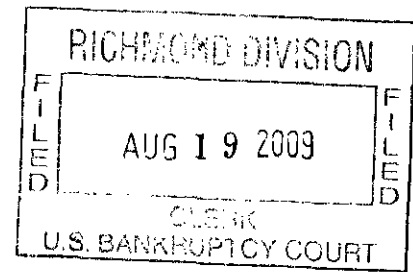


**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**



In re:

**CIRCUIT CITY STORES, INC.
*et al.,***

**Chapter 11
Case No. 08-35653 (KRH)**

Jointly Administered

**TREASURER, STATE OF MAINE'S RESPONSE TO DEBTORS'
"TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
(DISALLOWANCE OF CERTAIN TAX CLAIMS FOR NO TAX LIABILITY)"
IN PARTICULAR TO DEBTORS' OBJECTION TO CLAIMS 12773 AND 12774**

1. The claimant is the Maine State Treasurer, David G. Lemoine. The claim is for unclaimed property due to be reported and paid over to the State of Maine.
2. I am the Assistant Attorney General assigned to represent the Treasurer with respect to unclaimed property. I have authority with respect to resolution of these claims.
3. The Bankruptcy Court should overrule the Omnibus Objection as to the Maine Treasurer's claim because, in spite of the debtors' statements to the contrary, the Maine Treasurer's claim is not for a tax liability.
4. The Bankruptcy Court should also overrule the Omnibus Objection to the Maine Treasurer's claim because, in spite of the debtors' suggestion to the contrary, the debtors did conduct business in Maine. See attached copies of filings made by Circuit City Purchasing Company, LLC with the Maine Secretary of State, e.g. 2008 Annual Report, and Application for Authority to Do Business dated August 18, 2004.

5. The Maine Treasurer's claim is based primarily on an audit performed by its contractor, the Unclaimed Property Clearinghouse—ACS, on Young America Corporation. The audit reflects that this audited corporation, Young America Corporation, processed rebates for the debtors and that a portion (approximately \$49,514.58) of outstanding/unclaimed rebates attributable/belonging to Circuit City should be turned over to the Maine Treasurer based on applicable uniform unclaimed property laws. Documentation of that audit will be used as evidence, if necessary.

DATED: August 18, 2009



LUCINDA E. WHITE
Assistant Attorney General
6 State House Station
Augusta, ME 04430-0006
Tel. (207) 626-8822
Fax (207) 626-8812
Lucinda.White@maine.gov

Cc (VIA FEDERAL EXPRESS):

SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
One Rodney Square P.O. Box 636
Wilmington DE 19899-0636
ATTN: Greg M. Galardi
ATTN: Ian S. Fredericks

SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP
333 West Wacker Drive
Chicago IL 60606
ATTN: Chris L. Dickerson

MCGUIREWOODS, LLP
One James Center
901 E. Carey Street
Richmond VA
ATTN: Dion W. Hayes
ATTN: Douglas M. Foley

Filing Fee
\$150.00

Make check payable to:
Secretary of State

Please file by
APRIL 1, 2008

STATE OF MAINE
2008 ANNUAL REPORT
FOR LIMITED LIABILITY COMPANIES ON FILE AS OF
DECEMBER 31, 2007
Pursuant to 31 M.R.S.A. §757.2, the information on this report must be current as of the date signed.

Do not change any preprinted information on this form.

Filing by April 1, 2008 will allow you to
enjoy the best service. The report
filing deadline is on June 1, 2008.
A \$50 filing fee will be assessed
if the report is late.

DCN Number

2080019864498

Charter Number

20050078FC

CIRCUIT CITY PURCHASING COMPANY, LLC
CORPORATION SERVICE COMPANY, REGISTERED AGENT
45 MEMORIAL CIRCLE
AUGUSTA, ME 04330

9950 MAYLAND DRIVE
RICHMOND, VA 23233

If you have any questions regarding the completion of this annual report or if the preprinted information on this report form is incorrect, contact the Reporting & Information Section at (207) 624-7752. All corporate forms are available on our website at www.maine.gov/sos/ced/corp. To file your annual report online, go to www.SOSonline.org and click on the Interactive Corporate Services link. Please see reverse side of this form for additional filing instructions. → →

1. A brief statement of the character of the business in which the limited liability company is actually engaged in the State of Maine, if none, so indicate (not more than 100 words):

PURCHASE OF SUPPLIES FOR RESALE

2. Name of all Managers or Members:
(List all names of all 100% and 99% owners)

Street address of each (not P.O. Box):
(physical location with P.O. Box is okay, but include number, rooming, etc.)

PHILIP SCHOONOVER

9950 MAYLAND DR RICHMOND VA 23233

PHILIP DUND

9950 MAYLAND DR RICHMOND VA 23233

REGINALD HEDGEBOHN

9950 MAYLAND DR RICHMOND VA 23233

JEFFERY McDONALD

9950 MAYLAND DR RICHMOND VA 23233

THIS PREPRINTED FORM MUST BE USED. However if more space is needed, please attach additional pages, using one side only. All attachments must contain the name and charter number of the limited liability company across the top of the page. Each page should be numbered consecutively. Last number of pages attached, 1.

Dated: 4-18-08

P. DUND

(AUTHORIZED SIGNATURE)

PHILIP J. DUND TREASURER

(TYPE OR PRINT NAME AND CAPACITY)

(31 M.R.S.A. §757.3: Penalty for false or misleading information: 1. M.R.S.A. §757.3 and §757.4)

RETURN TO: Reporting Section, Bureau of Corporations, Elections and Commissions, 101 State House Station, Augusta, Maine 04333-0101
FORM NO. 1000-115

FEIN 20-0995170

Circuit City Purchasing Company, LLC
9950 Mayland Drive
Richmond, VA 23233

Managers

Philip Schoonover
President

Philip J. Dunn
Chief Financial Officer/Treasurer

Reginald D. Hedgebeth
Vice President / Secretary

Jeffrey A. McDonald
Assistant Vice President/ Assistant Secretary

Scott D. Ash
Assistant Vice President/ Assistant Secretary

Business address for all Managers, Officers and Directors:
9950 Mayland Drive
Richmond, VA 23233

3/11/2008

**FOREIGN
LIMITED LIABILITY COMPANY**

STATE OF MAINE

**APPLICATION FOR AUTHORITY
TO DO BUSINESS**

CIRCUIT CITY PURCHASING COMPANY, LLC
(Name of Limited Liability Company in Jurisdiction of Organization)

Filing Fee \$250.00

File No. 20050078FC Pages 4
Fee Paid \$ 250
DCN 2042431600011 QUAL
FILED
08/30/2004


Deputy Secretary of State

A True Copy When Attested By Signature

Deputy Secretary of State

Pursuant to 31 MRSA §712.3, the undersigned limited liability company executes and delivers the following Application for Authority to do Business:

FIRST: If the real limited liability company name is not available, the fictitious name under which it proposes to apply for authority to do business in the State of Maine is: (If not applicable, so indicate)

A fictitious name is a name adopted by a foreign limited liability company authorized to transact business in this State because its real name is unavailable pursuant to §603-A.

SECOND: Date of organization 04/09/2004 Jurisdiction of organization Virginia

Address of the registered or principal office, wherever located, is:

995C Mayland Drive, Richmond, VA 23233
(physical location - street (not P.O. Box), city, state and zip code)

(mailing address if different from above)

THIRD: The foreign limited liability company validly exists as a limited liability company under the laws of the jurisdiction of its organization. The nature of the business or purposes to be conducted or promoted in the State of Maine is

Purchasing Company

FOURTH: The name of its Registered Agent, an individual Maine resident or a corporation, foreign or domestic, authorized to do business or carry on activities in Maine, and the address of the registered office shall be:

Corporation Service Company
(name)

45 Memorial Circle, Augusta, ME 04330
(physical location - street (not P.O. Box), city, state and zip code)

(mailing address if different from above)

The Secretary of State of Maine is an agent upon whom service of process may be served pursuant to §222.3.

FORM NO MLLC-12 (1 of 2)

FIFTH: The name and business, residence or mailing address of each manager, if any, is

| NAME | ADDRESS |
|----------------------------|--|
| Circuit City Stores, Inc. | 9950 Mayland Drive, Richmond, VA 23233 |
| See attached manager rider | |

☐ Names and addresses of additional managers are attached hereto as Exhibit _____ and made a part hereof.

SIXTH: The date on which the foreign limited liability company first did, or intends to do, business in the State of Maine is 09/01/2004.

SEVENTH: This application is accompanied by a certificate of existence or a document of similar import duly authenticated by the Secretary of State or other official having custody of limited liability company records in the state or country under whose law the foreign limited liability company is organized. The certificate of existence must have been made not more than 90 days prior to the delivery of this application for filing.

DATED 08/18/2004

AUTHORIZED SIGNATURE(S)*

(signature) (type or print name and capacity)

For Authorized Signature(s) on behalf of Entities
Philip J. Dunn, Treasurer, of Circuit City Stores, Inc., Sole Member of Circuit City
Name of Entity Purchasing Company, LLC

By P. Dunn Philip J. Dunn, Treasurer
(authorized signature) (type or print name and capacity)

Acceptance of Appointment of Registered Agent

The undersigned hereby accepts the appointment as registered agent for the above-named limited liability company

REGISTERED AGENT

DATED _____

(signature) (type or print name)

For Registered Agent which is a Corporation

Name of Corporation Corporation Service Company

By Ann R. Shilling Ann R. Shilling, Asst. Vice President
(authorized signature) (type or print name and capacity)

Note: If the registered agent does not sign, Form MLLC-18 (§714.2-A) must accompany this document.

The limited liability company name as used in the State of Maine must contain one of the following: "Limited Liability Company", "LLC," or "LLC" (§603-A). If the addition of these words is the only difference from the limited liability company's real name in its jurisdiction of organization, no further action is required.

*Application MUST be signed by at least one authorized person (§712.2).

The execution of this application constitutes an oath or affirmation under the penalties of false swearing under Title 17-A, section 453.

Please remit your payment made payable to the Maine Secretary of State.

SUBMIT COMPLETED FORMS TO: CORPORATE EXAMINING SECTION, SECRETARY OF STATE,
101 STATE HOUSE STATION, AUGUSTA, ME 04333-0101
FORM NO. MLLC-12 (2 of 2) Rev. 7-1-2003 TEL. (207) 624-7740

**MANAGER RIDER FOR
CIRCUIT CITY PURCHASING
COMPANY, LLC**

Warren Alan McCollough, President
9950 Mayland Drive
Richmond, VA 23233

Michael E. Foss, CFO
9950 Mayland Drive
Richmond, VA 23233

Philip J. Dunn, VP, Treasurer, Controller
9950 Mayland Drive
Richmond, VA 23233

W. Stephen Cannon, Secretary
9950 Mayland Drive
Richmond, VA 23233

Jeffrey Allen McDonald, Asst. Secretary, Asst. VP
9950 Mayland Drive
Richmond, VA 23233

David R. Strauss, Asst. Secretary, Asst. VP
9950 Mayland Drive
Richmond, VA 23233

James E. King, Asst. Secretary, Asst. VP
9950 Mayland Drive
Richmond, VA 23233

Commonwealth of Virginia



State Corporation Commission

I Certify the Following from the Records of the Commission:

A certificate of organization was issued by the Commission to Circuit City Purchasing Company, LLC, a limited liability company formed under the laws of VIRGINIA, effective as of April 09, 2004.

As of the date below, articles of cancellation have not been filed in this office by Circuit City Purchasing Company, LLC, a Virginia limited liability company.

As of the date below, this certificate of organization is in effect and the company is current in the payment of all annual registration fees assessed against it by the Commission

Nothing more is hereby certified.



*Signed and Sealed at Richmond on this Date:
August 25, 2004*

Joel H. Peck

Joel H. Peck, Clerk of the Commission

CIS0353